STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH 100 NORTH SENATE AVENUE N1058(B) INDIANAPOLIS, IN 46204 PHONE (317) 232-3777 FAX (317) 974-1629

TO: Union County Auditor

FROM: Department of Local Government Finance

RE: 2017 Certified Budget Order

DATE: Tuesday, February 14, 2017

Enclosed is the certified 2017 Budget Order for your county. Please make one copy of all rates, levies and budget for retention in the County Auditor's office. We ask that you forward the original certification to each taxing unit in the county.

The following events occurred that led to the issuance of this order:

- County Assessor delivered the ratio study to the DLGF on Wednesday, June 01, 2016
- Ratio study was approved by the DLGF on Thursday, June 02, 2016
- County Auditor certified net assessed values to the DLGF on Thursday, August 18, 2016
- DLGF certified the Budget Order on Tuesday, February 14, 2017

Your county is the 77th of 92 counties to receive a 2017 Budget Order.

Pursuant to IC 6-1.1-22-4, immediately upon the receipt of the tax duplicate, the county auditor shall give notice of the rate of tax per one hundred dollars (\$100) of assessed valuation to be collected in the county for each purpose and the total of the rates in each taxing district. This notice shall be published three (3) times with each publication one (1) week apart. The notice shall be printed in two (2) newspapers which represent different political parties and which are published in the county. However, if two (2) newspapers which represent different political parties are not published in the county, the notice shall be printed in one (1) newspaper.

ORDER

IN THE MATTER OF THE BUDGET AND TAX RATES FOR 2016 PAYABLE 2017 FOR UNION COUNTY

THIS DEPARTMENT NOW ORDERS the attached budgets and rates for the various taxing units in the above-mentioned county shall be the budgets and rates for the year 2017. The County Auditor is directed to prepare the tax duplicate in accordance with this Order. Each of the several legislative bodies and the administrative officers of each of the municipal corporations are directed to allocate the funds to be derived in such a manner that the expenditures for the ensuing year shall not exceed the amount to be derived from the attached rates and no expenditures shall exceed the maximum included in the separate and several budget classifications. Nor may alterations be made in any budget or any separate budget classifications, other than specified in this Order, except as provided for in IC 6-1.1-18-5.

The County Auditor is directed to incorporate this Order in the minutes of the Tax Adjustment Board, if applicable, and make it a part of the permanent record to be used in the preparation of the tax duplicate. The Auditor shall furnish to the administrative head of each taxing unit a certificate of information concerning the final rate and budget as it may have been adopted by the Tax Adjustment Board, if applicable, or by the order of the Department of Local Government Finance.

Dated this 14th day of February, 2017.

DEPARTMENT OF LOCAL GOVERNMENT FINANCE

Courtney L. Schaafsma, Commissioner

2017 TAX RATES (Per Taxing District)

Year: 2017

County:	81 Union		FOR COMPARISON ONLY
Taxing	District	2017 <u>District Rate</u>	2016 <u>District Rate</u>
001	BROWNSVILLE TOWNSHIP	1.7892	1.7648
002	CENTER TOWNSHIP	1.7822	1.7606
003	LIBERTY TOWN	3.4866	3.5036
004	HARMONY TOWNSHIP	1.7986	1.7746
005	HARRISON TOWNSHIP	1.7827	1.7585
006	LIBERTY TOWNSHIP	1.8021	1.7770
007	UNION TOWNSHIP	1.7696	1.7462
008	WEST COLLEGE CORNER TOWN	2.7097	2.6295

NOTE: If applicable, conservancy district special assessment rates are not included in the above taxing district rates.

2017 BUDGET APPROPRIATIONS

Year: 2017

County 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

				Certified
	<u>Fund</u>		Budget Class	Appropriation
0180	DEBT SERVICE	52200	Temporary Loans	\$0
		52600	Other DLGF Approved Debt	\$0
		53100	Buildings - Principal	\$2,234,590
		53150	Buildings - Interest	\$0
			Fund Total:	\$2,234,590
1214	SCHOOL CPF	22310	Technology Service Supervision and Admin	\$435,300
		25810	Tech Services Supervision and Admin	\$146,800
		26200	Maintenance of Buildings (Utilities)	\$314,348
		26400	Maintenance of Equipment	\$90,000
		43000	Professional Services	\$4,500
		45100	Building Acquisition, Const. and Imp.	\$655,000
		45500	Rent of Buildings, Facilities, and Equip.	\$85,000
		47000	Purchase of Mobile or Fixed Equipment	\$120,000
		49000	Other Facilities Acq. And Const.	\$50,000

Fund Total: \$1,900,948

Unit Total: \$4,135,538

2/14/2017 Page 1 of 1

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0000 UNION COUNTY

Budget approved for displayed amount.

Rate Approved.

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$2,748,675	\$360,443,025	\$1,485,386	\$0.4121
_	t approved for displayed an approved.	nount.			
0102	ELECTION/REGISTRA	TION			
		\$13,000	\$360,443,025	\$11,534	\$0.0032
_	t approved for displayed an educed to remain within sta REASSESSMENT				
		\$63,800	\$360,443,025	\$0	\$0.0000
Budge 0702	t approved for displayed an HIGHWAY	nount.			
		\$995,325	\$360,443,025	\$0	\$0.0000
Budge 0706	t approved for displayed an LOCAL ROAD & STRE				
		\$73,000	\$360,443,025	\$0	\$0.0000
Budge 0790	t approved for displayed an CUMULATIVE BRIDG				
		\$307,500	\$360,443,025	\$125,434	\$0.0348
_	t approved for displayed an approved. HEALTH	nount.			
		\$183,200	\$360,443,025	\$195,000	\$0.0541

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 1 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0000 UNION COUNTY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
1301	PARK & RECREATION	I			
		\$41,250	\$360,443,025	\$27,754	\$0.0077
Budget	t approved for displayed an	nount.			
Rate re	educed due to increased ass	essed valuation.			
2003	COUNTY 4-H				
		\$11,000	\$360,443,025	\$11,174	\$0.0031
Budget	t approved for displayed an	nount.			
Rate A	pproved.				
2391	CUMULATIVE CAPITA	AL DEVELOPMENT			
		\$60,000	\$360,443,025	\$56,590	\$0.0157
Budget	t approved for displayed an	nount.			
Rate A	pproved.				
			Unit Total:	\$1,912,872	\$0.5307

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 2 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0001 BROWNSVILLE TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$10,150	\$41,344,797	\$5,168	\$0.0125
Budget	approved for displ	ayed amount.			
Rate re	duced due to increa	ased assessed valuation.			
0840	TOWNSHIP ASS	SISTANCE			
		\$3,475	\$41,344,797	\$1,364	\$0.0033
Budget	approved for displ	ayed amount.			
Rate re	duced due to increa	ased assessed valuation.			
1111	FIRE				
		\$16,000	\$41,344,797	\$13,065	\$0.0316
Budget	approved for displ	ayed amount.			
Rate re	duced due to increa	ased assessed valuation.			
			Unit Total:	\$19,597	\$0.0474

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 3 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0002 CENTER TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate				
0101	GENERAL								
		\$29,536	\$113,002,560	\$5,763	\$0.0051				
_	Budget has been decreased because projected revenues are insufficient to fund the adopted budget.								
	duced due to increase								
0840	TOWNSHIP ASSIS								
		\$8,000	\$113,002,560	\$1,921	\$0.0017				
Budget	approved for displaye	ed amount.							
Rate re	duced due to increase	d assessed valuation.							
1111	FIRE								
		\$24,897	\$72,570,145	\$24,384	\$0.0336				
Budget	approved for display	ed amount.							
Rate re	duced due to increase	d assessed valuation.							
			Unit Total:	\$32,068	\$0.0404				

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 4 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0003 HARMONY TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate			
0061	RAINY DAY							
		\$1,800	\$40,005,775	\$0	\$0.0000			
Budget	approved for displaye	d amount.						
0101	GENERAL							
		\$14,272	\$40,005,775	\$7,081	\$0.0177			
Rate re	Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate reduced due to increased assessed valuation.							
0840	TOWNSHIP ASSIST	TANCE						
		\$4,000	\$40,005,775	\$0	\$0.0000			
Budget 1111	approved for displayed FIRE	d amount.						
		\$20,000	\$40,005,775	\$15,642	\$0.0391			
	approved for displayed							
Rate re	duced due to increased	assessed valuation.						
			Unit Total:	\$22,723	\$0.0568			

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 5 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0004 HARRISON TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$9,125	\$51,792,585	\$2,227	\$0.0043
Budget	approved for displa	yed amount.			
Rate re	duced due to increas	sed assessed valuation.			
0840	TOWNSHIP ASSI	ISTANCE			
		\$3,000	\$51,792,585	\$725	\$0.0014
Budget	approved for displa	yed amount.			
Rate re	duced due to increas	sed assessed valuation.			
1111	FIRE				
		\$18,032	\$51,792,585	\$18,231	\$0.0352
Budget	approved for displa	yed amount.			
Rate re	duced due to increas	sed assessed valuation.			
			Unit Total:	\$21,183	\$0.0409

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 6 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0005 LIBERTY TOWNSHIP

This unit qualified for an abbreviated review by the Department of Local Government Finance, pursuant to IC 6-1.1-17-16(c).

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$8,930	\$42,450,999	\$6,240	\$0.0147
Budget	approved for displayed a	nmount.			
Rate re	educed due to increased as	ssessed valuation.			
0840	TOWNSHIP ASSISTA	NCE			
		\$7,600	\$42,450,999	\$2,972	\$0.0070
Budget	approved for displayed a	nmount.			
Rate re	educed due to increased as	ssessed valuation.			
1111	FIRE				
		\$14,811	\$42,450,999	\$16,386	\$0.0386
Budget	approved for displayed a	amount.			
Rate re	educed due to increased as	ssessed valuation.			
			Unit Total:	\$25,598	\$0.0603

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 7 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0006 UNION TOWNSHIP

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$13,687	\$71,846,309	\$8,119	\$0.0113
Budget	approved for displa	nyed amount.			
Rate re	duced to remain wit	thin statutory levy limitation.			
0840	TOWNSHIP ASS	ISTANCE			
		\$3,000	\$71,846,309	\$359	\$0.0005
Budget	approved for displa	ayed amount.			
Rate re	educed to remain wit	thin statutory levy limitation.			
1111	FIRE				
		\$12,500	\$61,756,077	\$9,881	\$0.0160
Budget	approved for displa	ayed amount.			
Rate re	educed to remain wit	thin statutory levy limitation.			
			Unit Total:	\$18,359	\$0.0278

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 8 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0895 LIBERTY CIVIL TOWN

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0101	GENERAL				
		\$853,291	\$40,432,415	\$602,807	\$1.4909
Budge	t approved for display	red amount.			
		or year levy because of improp	er advertising.		
0706	LOCAL ROAD &				
		\$12,381	\$40,432,415	\$0	\$0.0000
Lesser	of unit adopted or pri	or year budget because budget	not properly advertised.		
Lesser 0708	of unit adopted or pri MOTOR VEHICLI	or year levy because of improp E HIGHWAY	er advertising.		
		\$267,290	\$40,432,415	\$79,935	\$0.1977
		or year budget because budget or year levy because of improp			
		\$112,700	\$40,432,415	\$0	\$0.0000
Lesser	of unit adopted or pri	or year budget because budget	not properly advertised.		
Lesser 1191	of unit adopted or pri	or year levy because of improp RE SPECIAL	er advertising.		
		\$0	\$40,432,415	\$7,965	\$0.0197
		or year budget because budget			
Lesser 2379		or year levy because of improp APITAL IMP (CIG TAX)	er advertising.		
		\$0	\$40,432,415	\$0	\$0.0000
2391	CUMULATIVE CA	APITAL DEVELOPMENT			
		\$0	\$40,432,415	\$12,008	\$0.0297
Lesser	of unit adopted or pri	or year levy because of improp	er advertising.		
			Unit Total:	\$702,715	\$1.7380

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 9 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0896 WEST COLLEGE CORNER CIVIL TOWN

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate
0061	RAINY DAY				
		\$9,672	\$10,090,232	\$0	\$0.0000
Budget	has been decreased	because projected revenues are in	nsufficient to fund the ado	pted budget.	
0101	GENERAL				
		\$97,300	\$10,090,232	\$56,788	\$0.5628
Budget	approved for displa	yed amount.			
Rate re		hin statutory levy limitation.			
0706	LOCAL ROAD &	STREET			
		\$10,000	\$10,090,232	\$0	\$0.0000
Budget	approved for displa	yed amount.			
0708	MOTOR VEHICL	E HIGHWAY			
		\$108,200	\$10,090,232	\$37,092	\$0.3676
	approved for displa				
		sed assessed valuation.			
2379	CUMULATIVE C	APITAL IMP (CIG TAX)			
		\$8,000	\$10,090,232	\$0	\$0.0000
Budget	approved for displa	yed amount.			
2391	CUMULATIVE C	APITAL DEVELOPMENT			
		\$30,000	\$10,090,232	\$2,593	\$0.0257
Budget	approved for displa	yed amount.			
Rate A	pproved.				
			Unit Total:	\$96,473	\$0.9561

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 10 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate		
0061	RAINY DAY						
		\$75,000	\$360,443,025	\$0	\$0.0000		
Budge	Budget approved for displayed amount.						
0101	GENERAL						
		\$11,145,800	\$360,443,025	\$0	\$0.0000		
Budge 0180	t approved for displayed an DEBT SERVICE	mount.					
		\$2,234,590	\$360,443,025	\$1,665,968	\$0.4622		
Budget has been reduced and approved for the displayed amt. Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. O186 SCHOOL PENSION DEBT							
		\$131,686	\$360,443,025	\$49,741	\$0.0138		
Budget has been reduced and approved for the displayed amt. Rate reduced due to reduction of operating balance according to IC 6-1.1-17-22. 1214 CAPITAL PROJECTS (School)							
		\$1,900,948	\$360,443,025	\$1,303,722	\$0.3617		
_	t has been reduced and app djusted for school pension TRANSPORTATION		nt.				
		\$1,083,434	\$360,443,025	\$736,385	\$0.2043		
To fund the 2017 budget, this unit is authorized to transfer \$279 from the Levy Excess Fund.							
Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate adjusted for school pension levy. BUS REPLACEMENT							
		\$187,551	\$360,443,025	\$158,595	\$0.0440		

Budget has been decreased because projected revenues are insufficient to fund the adopted budget. Rate adjusted for school pension levy.

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 11 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 7950 UNION COUNTY SCHOOL CORPORATION

Fund Certified Budget Certified AV Certified Levy Certified Rate

Unit Total: \$3,914,411 \$1.0860

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 12 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 0223 UNION COUNTY PUBLIC LIBRARY

	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate	
0101	GENERAL					
		\$539,093	\$360,443,025	\$322,236	\$0.0894	
Budget approved for displayed amount. Rate reduced due to increased assessed valuation. 0180 DEBT SERVICE						
		\$138,000	\$360,443,025	\$128,678	\$0.0357	
_	t approved for dispeduced due to incre	played amount. eased assessed valuation.				
			Unit Total:	\$450,914	\$0.1251	

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 13 of 14

2017 BUDGET ORDER

Year: 2017

County 81 Union

Unit: 1074 W. U. R. SOLID WASTE MANAGEMENT DISTRICT

			Unit Total:	\$0	\$0.0000
		\$0	\$360,443,025	\$0	\$0.0000
8210	SPECIAL SOLID WASTE MANAGEMENT				
	<u>Fund</u>	Certified Budget	Certified AV	Certified Levy	Certified Rate

IC 6-1.1-18.5-17 and IC 20-44-3 require that each year the Department of Local Government Finance certify to each unit of local government figures that show one hundred percent (100%) of the tax levy for each fund. If the property taxes received exceed one hundred percent (100%) of the levy, the excess shall be receipted to the "Levy Excess Fund" unless the amount is less than \$100.00 in any calendar year.

2/14/2017 Page 14 of 14